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PATENT, TRADEMARK, COPYRIGHT AND RELATED MATTERS

OF COUNSEL THOMAS W. SPECKMAN

ROBERT C. RYAN

30 January 2002

Ms. Kerri Bruchs Kimberly-Clark Corporation 401 North Lake Street Neenah, Wisconsin 54957-0349

Re: U.S. Patent Application

METHOD OF SIDE PANEL TUCKING

Your Ref.: 15,612 Our Ref.: KCC-2104

Dear Ms. Bruchs:

We have enclosed a copy of the documents listed below which we prepared and filed with the U.S. Patent and Trademark Office, by Certificate of Mailing, on 30 January 2002. We will keep you advised as this application proceeds through prosecution.

Second Information Disclosure Statement with Form PTO-1449

When instructing us with respect to this matter, please keep in mind the continuing duty of disclosure to the U.S. Patent and Trademark Office of any information material to examination of this U.S. patent application. This duty rests upon the inventors, assignee, and each attorney or agent substantively involved in the preparation or prosecution of any U.S. patent application. In partial fulfillment of this duty, please be sure to provide us with any patents or literature cited in the prosecution of any corresponding or related applications and any other materials which may be material to examination of this U.S. patent application.

Should you have any questions regarding this matter, please do not hesitate to contact us.

Very truly yours,